ALVORD AND ALVORD ATTORNEYS AT LAW

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OF COUNSEL URBAN A. LESTER

1050 SEVENTEENTH STREET, N.W. SUITE 301

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942) ELLSWORTH C. ALVORD (1964) Washington, D.C.

20036

(202) 393-2266 FAX (202) 393-2156 E-MAIL alvordlaw@aol.com

July 29, 2005

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Re:

Envirocare of Utah Lease

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Memorandum of Assignment and Assumption Agreement, dated as of July 29, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Railroad Equipment Lease Agreement previously filed with the Board under Recordation Number 22874.

The names and addresses of the parties to the enclosed document are:

Assignor:

Joseph Leasing Ltd.

300 Pike Street

Cincinnati, Ohio 45202-4222

Assignee:

The CIT Group/Equipment Financing, Inc.

1211 Avenue of the Americas New York, New York 10036

Mr. Vernon A. Williams July 29, 2005 Page 2

A description of the railroad equipment covered by the enclosed document is:

109 railcars:

DJJX 9700, 9705, 9717, 9783, 9789, 9798, 19001, 19021, 19032, 19053, 19066, 19068, 19069, 19071, 19074, 19084, 19090, 19104, 19105, 19107, 19111, 19112, 19116, 19126, 19150, 19152, 19153, 19155, 19157, 19158, 19160, 19161, 19163, 19164, 19165, 19167, 19168, 19169, 19170, 19172, 19173, 19175, 19177

DJLX 98500, 98501, 98502, 98505, 98507, 98512, 98513, 98514, 98516, 98517, 98518, 98520, 98521, 98522, 98525, 98526, 98529, 98530, 98533, 98535, 98537, 98539, 98540, 98541, 98543, 98545, 98546, 98547

JTLX 36, 41, 47, 48, 55, 56, 59, 61, 64, 65, 69, 71, 73, 75, 76, 77, 85, 90, 95, 96, 97, 98, 100, 112, 231, 233, 235, 237, 241, 242, 245, 247, 248, 251, 253, 255, 256, 258.

A short summary of the document to appear in the index is:

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours

Robert W. Alvord

RWA/anm Enclosures

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MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT SURFACE TRANSPORTATION BOARD

- 1. Pursuant to the Assignment and Assumption Agreement identified below, Joseph Leasing, Ltd. an Ohio limited liability company ("JLL"), has assigned to The CIT Group/Equipment Financing, Inc. ("CIT") and CIT has accepted the assignment and assumption of obligations under, the lease identified on the schedule attached hereto, which lease relates to the railroad equipment identified on that schedule. "Assignment and Assumption Agreement" means the Assignment and Assumption Agreement dated as of July 29, 2005, between JLL and CIT.
 - 2. The addresses of the parties are as follows:

Joseph Leasing Ltd.
300 Pike Street
Cincinnati, OH 45202-4222
Attention: Director, Contract Administration

The CIT Group/Equipment Financing, Inc. (Secured Party / Assignee) 1211 Avenue of the Americas
New York, New York 10036
Attention: Rail Resources, Vice President – Credit

- 3. The terms and provisions of the above-referenced assignment and assumption are more particularly set forth in the above-referenced Assignment and Assumption Agreement.
- 4. This Memorandum may be signed in counterpart or duplicate copies, and any signed counterpart or duplicate copy shall be equivalent to a signed original for all purposes.

[Execution on next page; remainder of this page intentionally left blank]

THE CIT GROUP/EQUIPMENT FINANCING, INC.

	By: Name: Title:	Nancy Al Nardella Vice President
State of New York)) ss: County of New York)		
On July 38, 2005, personally apper who being by me duly sworn, said that she Inc., that such instrument was signed on directors, and she acknowledged that the exof such corporation.	is a Vice President behalf of such corp	of The CIT Group/Equipment Financing, poration by the authority of its board of oing instrument was the free act and deed in the contract of t

IN WITNESS WHEREOF, the parties July 29, 2005.	hereto have caused this Memorandum to be executed as of
,	JOSEPH LEASING LTD.
	By Jame Sact
	Name: James H. Gootz.
State of Ohio)	
State of Ohio County of Hunilhy ss:	
executed the foregoing instrument on behalf o	anally appeared Junes H. Goefe to me personally at he is VP of Joseph Leasing Ltd., and that he f said limited liability company by authority of its board of ution of the foregoing instrument was the free act and deed
	Mary Public) Jam Coldoor
	My commission expires:

[NOTARIAL SEAL] MARY JOANN COLEBROOK Notary Public, State of Ohio My Commission Expires April 25, 2007

[Execution continued on next page; remainder of this page intentionally left blank]

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: _///

Robert W. Alvord